

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Pacyn  
DOCKET NO.: 05-24690.001-R-1  
PARCEL NO.: 24-09-303-021-0000

The parties of record before the Property Tax Appeal Board are Michael Pacyn, the appellant, by attorney Rusty Payton of Rusty A. Payton, P.C., in Chicago, and the Cook County Board of Review.

The subject property consists of 49 year-old, one-story style masonry dwelling that contains 1,211 square feet of living area. Features of the home include central air-conditioning, a partial unfinished basement and a two-car garage.

Through his attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and photographs of four comparable properties. The comparables consist of three, one-story style frame or stucco dwellings; and one, one and one-half-story style frame dwelling. The comparables range in age from 76 to 92 years and range in size from 1,392 to 1,452 square feet of living area. One comparables has a full finished basement, while three comparables have no basements. The appellant's evidence did not indicate whether the comparables have garages. The appellant also submitted photographs and limited information on three additional comparables. The comparables were described as ranging in size from 1,344 to 1,474 square feet of living area. No further descriptions of these additional comparables were provided. A map submitted by the appellant indicates the comparables are located from approximately one-half mile to one mile from the subject. These properties have improvement assessments ranging from \$16,593 to \$21,017 or from \$8.59 to \$9.87 per square foot of living area. The subject has an improvement assessment of \$16,432 or \$13.57 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	3,960
IMPR.:	\$	16,432
TOTAL:	\$	20,392

Subject only to the State multiplier as applicable.

be reduced to \$15,658 and its improvement assessment be reduced to \$11,698 or \$9.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$20,392 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties. The comparables consist of one-story style masonry dwellings that are 48 or 49 years old and range in size from 1,211 to 1,234 square feet of living area. Features of the comparables include two-car garages and full or partial basements, one of which is finished as a recreation room. One comparable has central air-conditioning. These properties have improvement assessments ranging from \$16,979 to \$17,336 or from \$14.02 to \$14.08 per square foot of living area. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted ten comparables for its consideration. The Board gave less weight to four of the comparables submitted by the appellant because they were significantly older than the subject and differed from it in exterior construction. The Board gave no weight to the three additional comparables submitted by the appellant because no descriptive information was provided. The Board finds the board of review's comparables were similar to the subject in terms of design, exterior construction, age, size and most amenities and had improvement assessments ranging from \$14.02 to \$14.08 per square foot of living area. The subject's improvement assessment of \$13.57 per square foot of living area falls below this range. The Board thus finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.